

November 30, 2001

The Honorable Steven A. McGraw, Sr.
Clerk of the Circuit Court
County of Roanoke

Board of Supervisors
County of Roanoke

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Roanoke for the period October 1, 2000 through September 30, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted weaknesses in internal controls that the Clerk needs to address as described below.

Properly Monitor Time-to-Pay Accounts

The criminal supervisor does not properly maintain partial payment accounts. As in our previous audit, we found accounts erroneously set up as partial payment accounts and no procedures to collect actual delinquent accounts.

Although the criminal supervisor reviews a daily report showing delinquent partial payment accounts, she cannot identify bona-fide accounts in default from the numerous accounts listed in error. As a result, 9 of the 37 accounts listed on the account status report have remained there since our previous audit because the criminal supervisor has not sent the accounts to the Department of Motor Vehicles for license suspension.

In addition, neither the criminal supervisor, nor the Clerk's other staff have the knowledge and training to properly enter accounts, correct errors, and send delinquent accounts to the Department of Motor Vehicles for license suspension. The Clerk should provide all employees sufficient training to correctly set-up partial payment accounts in the automated system. The Clerk should also make sure the criminal supervisor has training to properly manage the Court's accounts receivables.

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Once court staff have obtained the training and experience in managing partial payment accounts, the Clerk should consider using the financial management system automatic procedure for sending accounts to the Department of Motor Vehicles for license suspension. If requested by an individual court, the Supreme Court will activate this system feature.

We discussed these comments with the Clerk on November 30, 2001, and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable Richard C. Pattisall, Chief Judge
Elmer C. Hodge, Jr., County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
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Roanoke County Circuit Court

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TO: Steven A. McGraw, Sr., Clerk of the Circuit Court

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FROM: Esther Derrick, Court Audit Supervisor

DATE: Tuesday, January 15, 2002 TIME: 3:21 PM

Number of pages including cover page:

CONFIDENTIAL FOR: Steven A. McGraw, Sr., Clerk

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

Please give me a call at **804-225-3350** if you have any additional questions or comments. If I do not hear from you by Monday, January 14, 2002 I will issue the final report.